

### ABSTRACT OF THE DISCLOSURE

An optical diffusing layer comprising a resin coated layer having a surface fine concavo-convex structure, wherein an average of peak-to-peak distance ( $S_m$ ), an average of center line surface roughness ( $R_a$ ), and an average of ten-point surface roughness ( $R_z$ ) on the surface with fine concavo-convex structure satisfy specified equations, is capable of maintaining antiglare property and screen glare simultaneously controlled, when applied to an LCD in which high definition is required.